

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

No. 2:13-cv-00685-SU

Plaintiff,

ORDER

v.

JAQUELINE EDLEFSEN, et al,

Defendants.

Quinn P. Harrington, *Lead Attorney*
Lindsay L. Clayton,
U.S. Department of Justice
Tax Division
P.O. Box 683
Ben Franklin Station
Washington, DC 20044

Attorneys for Plaintiff

Jacqueline Edlefsen,
Thomas Edlefsen,

Pro Se Defendants

HERNÁNDEZ, District Judge:

Magistrate Judge Patricia Sullivan issued a Findings and Recommendation on July 23, 2014, in which she recommends this Court grant Plaintiff's motion for summary judgment. (Dkt # 78). Defendant timely filed objections to the Findings and Recommendation. (Dkt # 81, 82). The matter is now before me pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b).

When a party objects to any portion of the Magistrate Judge's Findings and Recommendation, the district court must make a *de novo* determination of that portion of the Magistrate Judge's report. 28 U.S.C. § 636(b)(1); Dawson v. Marshall, 561 F.3d 930, 932 (9th Cir. 2009); United States v. Reyna-Tapia, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc).

Defendants' objections to the Findings and Recommendation fail to raise any new issues of material fact or any new legal basis for reversal. I carefully considered Defendants' objections and conclude that they do not provide a basis to modify the recommendation. I also reviewed the pertinent portions of the record *de novo* and find no error in the Magistrate Judge's Findings and Recommendation.

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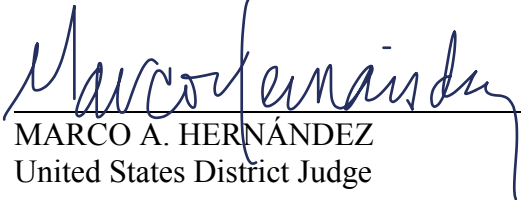
CONCLUSION

The Court adopts Magistrate Judge Sullivan's Findings and Recommendation (Dkt # 78).

Therefore, Plaintiff's motion for summary judgment (Dkt # 59) is granted.

IT IS SO ORDERED.

DATED this 17 day of Sept, 2014.


MARCO A. HERNÁNDEZ
United States District Judge